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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961

ENROLLED

SENATE BILL NO. 105

(By Mr. McCoy)

PASSED March 11th, 1961

In Effect July 1st 1961 Passage

Filed in Office of the Secretary of State
of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE

ENROLLED
Senate Bill No. 105

(By MR. McCOURT)

[Passed March 11, 1961; in effect July 1, 1961.]

AN ACT to amend and reenact section two-b, article seventeen, and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition, collection and disposition of an additional tax on the sale of cigarettes, and upon the use, consumption or storage of cigarettes in this state, and declaring the purpose thereof.

Be it enacted by the Legislature of West Virginia:

That section two-b, article seventeen and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Article 17. Excise Tax on Sale of Cigarettes.

Section 2-b. *Additional Cigarette Tax for Support of*
2 *Schools.*—For the purpose of providing additional reve-
3 nue for the support of free schools, there is hereby levied
4 and imposed, on and after midnight of the last day of June,
5 one thousand nine hundred sixty-one, in addition to the
6 taxes imposed by sections two and two-a of this article,
7 an additional excise tax of two cents on each ten
8 cigarettes, or fractional part thereof, sold within this
9 state. Except as otherwise provided in this section, all
10 provisions of this article relating to the levy, imposition
11 and collection of the regular excise tax on the sale of
12 cigarettes shall be applicable to the levy, imposition and
13 collection of such additional tax. Notwithstanding other
14 provisions of this article to the contrary, all moneys re-
15 ceived from the additional tax imposed by this section,
16 less deductions allowed by this article for refunds and for
17 costs of administration and operation, shall be paid by
18 the tax commissioner into the general school fund, to be
19 used solely for the support of free schools: *Provided,*
20 *however,* That the additional one cent tax on each ten

21 cigarettes or fractional part thereof imposed or levied by
22 this section shall be suspended on the last day of June,
23 one thousand nine hundred sixty-two.

Article 18. Excise Tax on Use, Consumption or Storage of Cigarettes.

Section 2. *Levy of Tax on Cigarettes.*—For the purpose
2 of providing revenue for the general fund of this state an
3 excise tax is hereby levied, on and after midnight of the
4 last day of June, one thousand nine hundred sixty-one, on
5 the use, consumption or storage of cigarettes by consum-
6 ers in this state at the rate of three cents on each ten
7 cigarettes or fractional part thereof: *Provided, however,*
8 That the tax shall not apply if the tax levied in article
9 seventeen of this chapter has been paid: *Provided further,*
10 That the additional one cent tax on each ten cigarettes
11 or fractional part thereof imposed or levied by this sec-
12 tion shall be suspended on the last day of June, one
13 thousand nine hundred sixty-two.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James Davis, Jr.
Chairman Senate Committee

Mrs. H. H. Withrow
Chairman House Committee

Originated in the Senate.

Takes effect

July 1st, 1961

passage.

W. Bruce Mayes
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Harvard W. Carson
President of the Senate

Julius W. Singleton Sr.
Speaker House of Delegates

The within *approved* this the *17th*
day of *March*, 1961.

Frank B. Baker
Governor



Filed in Office of the Secretary of State
of West Virginia *MAR 17 1961*
JOE F. BURDETT
SECRETARY OF STATE